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#### Remarks

In the Office Action, the Examiner noted that claims 1 to 59 are pending in the application; claims 37-39 and 54-57 are withdrawn from consideration; claims 1 to 10, 40, 53, 58 and 59 are rejected; claims 12-36 and 41-52 are objected to; and that claims 1-59 are subject to restriction and/or election requirement.

By this amendment, claims 1, 2, 6 to 36, 40 to 52, 54, 55, 58 and 59 have been amended, and claims 3-5, 37-39 and 56-57 have been cancelled without prejudice or disclaimer of the subject matter contained therein. Thus, claims 1, 2, 6-36, 40-55, 58 and 59 are pending in the application. No new subject matter has been inserted through these amendments. All of the amendments are fully supported by the specification.

More specifically, claim 1 has been amended to limit the definition of p to be 0, Ar to be optionally substituted phenyl, and within the definition of R<sup>4</sup> "aryl" has been removed. Most of the other amendments are self-explanatory and have been amended so as to present them in the US format and most importantly to place them in better form for allowance. As Examiner may further appreciate certain of the amendments correct either the inadvertent errors and/or typographical errors. Accordingly, it is again respectfully submitted that no new matter has been inserted through these amendments. The Examiner's rejections are respectfully traversed below.

## Comments on Election/Restrictions and Request for Rejoinder of Claims

In finalizing five-way restriction imposed in this case, the Examiner has withdrawn claims 37-39 and 54-57. However, Applicants also note with much appreciation allowability of claims 12-36 and 41-52. In view of this, claim 1 has been amended to limit the scope of claim 1 to that of dependent claim 12, which is indicated to be allowable. In addition, claims 3-5, 37-39 and 56-57 have been canceled without prejudice. Applicants reserve the right to place these canceled claims in one or more divisional applications.

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In view of the foregoing, reconsideration and rejoinder of portions of claims 1, 2, 6-11 have been requested. Further, dependent claims 54 and 55 recite method of treatments using the compounds of formula (I), and depend upon independent claim 1 incorporating all of the limitations of independent claim 1. Therefore, Applicants submit that product and the related use claims should be rejoined pursuant to MPEP 821.04. As noted in MPEP 821.04:

"However, if applicant elects claims directed to the product, and a product claim is subsequently found allowable, withdrawn process claims which depend from or otherwise include all the limitations of the allowable product claim will be rejoined.

Where the application as originally filed discloses the product and the *process for making and/or using the product*, and only claims directed to the product are presented for examination, when a product claim is found allowable, applicant may present claims directed to the *process of making and/or using the patentable product by way of amendment pursuant* to 37 CFR 1.121. (emphasis added)

As already noted above compound and composition claims 1, 2, 6-36, 40-53 and 58-59, as amended, are believed to be in condition for allowance, and therefore, it is respectfully submitted that dependent claims 54 and 55 be rejoined.

# Rejection Under 35 U.S.C. § 112, First Paragraph

Claims 58 and 59 stand rejected under 35 U.S.C. 112, First paragraph, because the Examiner alleges that "the specification, while being enabling for treatment of dyslipidemia and diabetes, does not reasonably provide enablement for the prevention of these conditions." Office Action at page 3.

However, as noted above, claims 58 and 59 have been amended to delete the phrase "and/or preventing," thus obviating this rejection. Accordingly, it is submitted that claims 58 and 59, as amended, fully satisfy the requirements of 35 U.S.C. § 112, First Paragraph. Thus, withdrawal of rejection as to claims 58 and 59 is respectfully requested.

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# Rejection Under 35 U.S.C. § 112, Second Paragraph

Claims 2 and 3 stand rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.

In particular, the Examiner alleges that "claim 2 recites the limitation "the stereoisomer" in line 1. There is insufficient antecedent basis for this limitation in the claim." Office Action at page 5.

Applicants respectfully disagree with this. The Examiner's attention is particularly drawn to claim 1, please see page 80, line 7, wherein it is clearly provided "their stereoisomers," which is now amended to read as "a stereoisomer," see page 3, line 3 from the bottom of this amendment. Also, support for which can be found in the specification at various places, particularly at page 9, the first line immediately after the compound of formula (I). Accordingly, withdrawal of rejection as to claim 2 is respectfully requested.

Further, since claim 3 has been canceled without prejudice, rejection as to claim 3 under this section is rendered moot. Accordingly, withdrawal of rejection as to claim 3 is respectfully requested.

## Rejection Under 35 U.S.C. § 102(e)

Claims 1-9, 40, 53, 58 and 59 stand rejected under 35 U.S.C. 102(e) as being anticipated by Tajima et al. (US2003/0153579 08-2003).

In particular, Examiner alleges that "Tajima discloses (Paragraph [0804] (and [0388] for the corresponding ester)) a compound of the invention as shown here:

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$$R^{3}, R^{4} = H$$
  $R^{5}, R^{6} = H$   $R^{1} = H, R^{2} = H$   $R^{2} = H$   $R^{3}, R^{4} = H$   $R^{5}, R^{6} = H$   $R^{5}, R^{6} = H$   $R^{7}, R^{6} = H$   $R^{7}, R^{6} = H$   $R^{7}, R^{7} = H$ 

with the appropriate instant variable group assignments shown." Office Action at page 6.

However, as noted above, claim 1, as amended, recites p = 0, thus rendering this rejection moot. Further, dependent claims 3-5 have been canceled without prejudice, obviating this rejection as to these claims. Finally, dependent claims 2, 6-9, 40, 53, 58 and 59 depend directly or indirectly upon claim 1, as amended, including all of the limitations of claim 1, and further recite additional limitations. Therefore, it is respectfully submitted that none of the claims 1-9, 40, 53, 58 and 59 anticipates Tajima. Accordingly, withdrawal of rejection as to claims 1-9, 40, 53, 58 and 59 is respectfully requested.

### Rejection Under 35 U.S.C. § 102(e)

Claims 1-10, 40, 53, 58 and 59 stand rejected under 35 U.S.C. 102(e) as being anticipated by Jeppesen et al (US 7,129,268).

Specifically, the Examiner alleges that "Jeppesen discloses (column 44, line15-clumn 64, line 40, for example) compounds......." Office Action at page 6.

However, as noted above, claim 1, as amended, does not include "aryl" within the definition of R<sup>4</sup>, thus rendering this rejection moot. Further, dependent claims 3-5 have been canceled without prejudice, obviating this rejection as to these claims. Finally, dependent claims 2, 6-10, 40, 53, 58 and 59 depend directly or indirectly upon claim 1, as amended, including all of the limitations of claim 1, and further recite additional limitations. Therefore, it is respectfully submitted that none of the claims 1-10, 40, 53,

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58 and 59 anticipates Jeppesen. Accordingly, withdrawal of rejection as to claims 1-10,

40, 53, 58 and 59 is respectfully requested.

Claim Objections

Claim 2 stands objected to. In particular, the Examiner has noted that "the word

"an" should be added before the word "enantiomer" in line 1.

. It is respectfully submitted that claim 2, as amended, does include "an" before

"enantiomer," thus obviating this objection.

In addition, claims 12-36 and 41-52 stand objected to as being dependent upon a

rejected base claim, but would be allowable if rewritten in independent form including all

of the limitations of the base claim and any intervening claims.

However, as noted above, it is believed that independent claim 1, as amended,

overcomes all of the outstanding rejections as specifically articulated herein.

Accordingly, the above objection as to claims 12-36 and 41-52, which depend directly or

indirectly upon claim 1, as amended, is rendered moot. Thus, withdrawal of objection as

to claims 12-36 and 41-52 is respectfully requested.

Allowable Subject Matter

Applicants acknowledge with much appreciation Examiner's indication of

allowability of claims 12-36 and 41-52. For the reasons advanced above, it is also

believed that claims 1, 2, 6-10, 40, 53, 58 and 59, as amended, are also in condition for

allowance and such as action is earnestly solicited.

Rejoinder of Method claims 54 and 55

The Examiner has further noted that the method claims 54 and 55 will be

considered for compliance with 35 U.S.C. 112, 102 and 103. However, as already noted

above, withdrawn claims 54 and 55 have been amended in order to place them in

condition for allowance, and such an action is earnestly requested.

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#### **Conclusions**

In view of the above Remarks, it is respectfully submitted that claims 1, 2, 6-36, 40-55, 58 and 59 are now in condition for allowance and the early issuance of this case is respectfully requested. In the event the Examiner wishes to contact the undersigned regarding any matter, please call (collect if necessary) the telephone number listed below.

As noted above, Applicants concurrently submit herewith a petition for two-month extension of time to make this response timely. Applicants request the Commissioner to charge these fees and any other fees that are deemed necessary due to this submission to Deposit Account No. 50-3221 for Dr. Reddy's Laboratories, Inc., Bridgewater, NJ. Please credit any overpayment to Deposit Account No. 50-3221.

Respectfully submitted,

November 9, 2010

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